

EXHIBIT B



DIVISION OF ENFORCEMENT

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DEAN M. CONWAY
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December 5, 2007

VIA E-MAIL

Ghillaine A. Reid
Gibbons, PC
One Pennsylvania Plaza, 37th Floor
New York, New York 10119

Re: SEC v. Suman, et al., Civ. No. 07-cv-6625 (WHP)

Dear Ms. Reid:

As you know, Judge Pauley's order dated December 4, 2007 directed that "[d]iscovery in this matter shall proceed as scheduled." Accordingly, please provide the SEC with defendants' over due initial disclosures.

Please call me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "DMC", followed by a stylized flourish.

Dean M. Conway